

106TH CONGRESS  
2D SESSION

# S. 2558

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

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IN THE SENATE OF THE UNITED STATES

MAY 16, 2000

Mr. BIDEN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. CONSISTENT TREATMENT OF SURVIVOR BENE-**  
4                       **FITS FOR PUBLIC SAFETY OFFICERS KILLED**  
5                       **IN THE LINE OF DUTY.**

6       Section 1528(b) of the Taxpayer Relief Act of 1997  
7       (Public Law 105–34) is amended by striking the period  
8       and inserting “, and to amounts received in taxable years

- 1 beginning after December 31, 1999, with respect to indi-
- 2 viduals dying on or before December 31, 1996.”.

